

Table 1.--Estate Tax Returns Filed in 2002: Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax and Tax Credits, by Size of Gross Estate

[All figures are estimates based on samples--money amounts are in thousands of dollars.]

Item	Type of property					
	Total gross estate, tax purposes [1]		Personal residence		Other real estate [2]	
	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	98,359	211,212,218	62,375	18,534,376	34,249	14,234,387
Size of total gross estate						
\$675,000 < \$1,000,000	36,809	30,210,377	22,173	4,431,709	10,077	2,002,685
\$1,000,000 < \$2,500,000	46,361	68,575,863	29,650	8,002,287	16,670	5,339,392
\$2,500,000 < \$5,000,000	9,882	33,618,289	6,830	2,700,472	4,707	2,659,698
\$5,000,000 < \$10,000,000	3,439	23,598,243	2,370	1,621,224	1,697	1,804,238
\$10,000,000 < \$20,000,000	1,198	16,187,674	853	856,708	654	1,091,315
\$20,000,000 or more	671	39,021,771	499	921,978	444	1,337,059
All taxable returns	44,407	117,230,253	26,424	8,680,927	13,794	6,632,511
Size of total gross estate						
\$675,000 < \$1,000,000	13,026	11,265,400	7,443	1,528,538	2,834	598,633
\$1,000,000 < \$2,500,000	22,993	33,795,007	13,466	3,718,984	7,129	2,332,666
\$2,500,000 < \$5,000,000	5,049	17,433,073	3,268	1,236,821	2,207	1,175,248
\$5,000,000 < \$10,000,000	2,101	14,544,190	1,362	916,925	929	991,680
\$10,000,000 < \$20,000,000	755	10,250,877	519	558,754	379	545,266
\$20,000,000 or more	484	29,941,706	366	720,905	316	989,017
All nontaxable returns	53,952	93,981,965	35,952	9,853,449	20,455	7,601,876
Size of total gross estate						
\$675,000 < \$1,000,000	23,783	18,944,977	14,730	2,903,170	7,243	1,404,052
\$1,000,000 < \$2,500,000	23,368	34,780,856	16,183	4,283,303	9,541	3,006,726
\$2,500,000 < \$5,000,000	4,833	16,185,216	3,562	1,463,651	2,500	1,484,450
\$5,000,000 < \$10,000,000	1,338	9,054,053	1,008	704,299	768	812,558
\$10,000,000 < \$20,000,000	443	5,936,797	335	297,954	275	546,049
\$20,000,000 or more	187	9,080,065	133	201,073	128	348,042

Item	Type of property - continued					
	Real estate partnerships		Closely held stock		Other stock	
	Number	Amount	Number	Amount	Number	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	1,953	1,418,599	10,154	8,855,422	77,713	64,261,643
Size of total gross estate						
\$675,000 < \$1,000,000	397	48,924	1,707	257,790	27,321	6,252,841
\$1,000,000 < \$2,500,000	787	175,424	4,819	1,610,515	36,942	15,990,012
\$2,500,000 < \$5,000,000	314	187,888	1,982	1,297,839	8,606	10,067,586
\$5,000,000 < \$10,000,000	255	253,579	924	1,265,510	3,097	7,910,450
\$10,000,000 < \$20,000,000	125	180,850	429	1,145,366	1,111	5,642,775
\$20,000,000 or more	75	571,935	293	3,278,403	636	18,397,979
All taxable returns	709	724,755	3,670	4,097,841	36,288	41,035,455
Size of total gross estate						
\$675,000 < \$1,000,000	*83	*18,078	214	29,958	9,942	2,537,115
\$1,000,000 < \$2,500,000	248	71,072	1,783	528,090	18,862	8,676,676
\$2,500,000 < \$5,000,000	131	40,951	743	439,954	4,404	5,844,063
\$5,000,000 < \$10,000,000	135	135,131	486	593,411	1,914	5,198,101
\$10,000,000 < \$20,000,000	61	62,740	238	561,399	706	3,878,859
\$20,000,000 or more	50	396,782	206	1,945,028	460	14,900,641
All nontaxable returns	1,243	693,844	6,484	4,757,581	41,425	23,226,188
Size of total gross estate						
\$675,000 < \$1,000,000	314	30,846	1,492	227,832	17,378	3,715,726
\$1,000,000 < \$2,500,000	538	104,351	3,036	1,082,426	18,080	7,313,336
\$2,500,000 < \$5,000,000	183	146,936	1,239	857,885	4,202	4,223,523
\$5,000,000 < \$10,000,000	120	118,448	438	672,098	1,183	2,712,349
\$10,000,000 < \$20,000,000	64	118,110	192	583,967	405	1,763,916
\$20,000,000 or more	24	175,153	87	1,333,375	177	3,497,338

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Table 1.--Estate Tax Returns Filed in 2002: Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax and Tax Credits, by Size of Gross Estate - Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars.]

Item	Type of property - continued					
	State and local bonds		Federal savings bonds		Other Federal bonds	
	Number	Amount	Number	Amount	Number	Amount
	(13)	(14)	(15)	(16)	(17)	(18)
All returns	45,969	19,427,636	14,170	975,294	22,837	5,273,967
Size of total gross estate						
\$675,000 < \$1,000,000	14,028	1,909,982	6,230	345,589	7,827	819,183
\$1,000,000 < \$2,500,000	22,501	6,099,545	6,404	516,140	11,065	1,602,714
\$2,500,000 < \$5,000,000	5,812	3,387,070	1,096	77,461	2,339	607,502
\$5,000,000 < \$10,000,000	2,312	2,659,769	292	17,297	987	568,679
\$10,000,000 < \$20,000,000	865	2,049,645	110	9,289	378	362,107
\$20,000,000 or more	451	3,321,625	38	9,518	241	1,313,782
All taxable returns	22,975	12,317,099	7,192	665,067	11,747	3,741,232
Size of total gross estate						
\$675,000 < \$1,000,000	5,304	763,378	2,479	161,107	2,893	332,958
\$1,000,000 < \$2,500,000	12,007	3,453,405	3,821	425,416	6,269	1,056,694
\$2,500,000 < \$5,000,000	3,221	2,065,944	620	51,553	1,469	428,082
\$5,000,000 < \$10,000,000	1,494	1,787,229	182	11,731	664	449,680
\$10,000,000 < \$20,000,000	595	1,488,888	64	6,874	270	276,492
\$20,000,000 or more	354	2,758,256	27	8,387	182	1,197,326
All nontaxable returns	22,995	7,110,537	6,978	310,227	11,090	1,532,735
Size of total gross estate						
\$675,000 < \$1,000,000	8,724	1,146,604	3,751	184,482	4,935	486,224
\$1,000,000 < \$2,500,000	10,495	2,646,140	2,583	90,724	4,796	546,021
\$2,500,000 < \$5,000,000	2,591	1,321,126	476	25,908	871	179,420
\$5,000,000 < \$10,000,000	819	872,540	111	5,567	323	118,999
\$10,000,000 < \$20,000,000	270	560,757	46	2,416	108	85,615
\$20,000,000 or more	97	563,369	11	1,131	59	116,457

Item	Type of property - continued					
	Corporate and foreign bonds		Bond funds		Unclassifiable mutual funds	
	Number	Amount	Number	Amount	Number	Amount
	(19)	(20)	(21)	(22)	(23)	(24)
All returns	22,800	2,299,596	6,528	484,027	14,345	1,515,951
Size of total gross estate						
\$675,000 < \$1,000,000	8,138	458,367	2,603	151,466	5,253	317,364
\$1,000,000 < \$2,500,000	10,724	954,405	2,990	204,299	6,805	538,961
\$2,500,000 < \$5,000,000	2,574	318,220	607	56,568	1,522	271,097
\$5,000,000 < \$10,000,000	834	176,550	203	21,522	506	90,149
\$10,000,000 < \$20,000,000	337	138,330	81	32,098	163	69,286
\$20,000,000 or more	193	253,723	43	18,074	96	229,095
All taxable returns	10,959	1,299,212	3,354	300,490	6,412	840,935
Size of total gross estate						
\$675,000 < \$1,000,000	3,085	195,148	1,303	91,087	1,943	125,159
\$1,000,000 < \$2,500,000	5,649	549,537	1,481	119,664	3,260	263,295
\$2,500,000 < \$5,000,000	1,360	166,348	354	36,930	743	147,322
\$5,000,000 < \$10,000,000	513	127,020	136	11,299	299	62,669
\$10,000,000 < \$20,000,000	222	93,541	52	25,851	103	40,112
\$20,000,000 or more	131	167,618	28	15,659	64	202,379
All nontaxable returns	11,841	1,000,384	3,174	183,537	7,933	675,016
Size of total gross estate						
\$675,000 < \$1,000,000	5,053	263,219	1,301	60,380	3,310	192,205
\$1,000,000 < \$2,500,000	5,075	404,868	1,509	84,634	3,546	275,665
\$2,500,000 < \$5,000,000	1,214	151,872	253	19,638	779	123,775
\$5,000,000 < \$10,000,000	322	49,530	67	10,223	207	27,480
\$10,000,000 < \$20,000,000	116	44,789	28	6,248	61	29,174
\$20,000,000 or more	62	86,105	15	2,414	31	26,717

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Table 1.--Estate Tax Returns Filed in 2002: Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax and Tax Credits, by Size of Gross Estate - Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars.]

Item	Type of property - continued					
	Cash		Cash management accounts		Insurance, face value	
	Number	Amount	Number	Amount	Number	Amount
	(25)	(26)	(27)	(28)	(29)	(30)
All returns	94,485	15,333,761	66,457	8,375,980	53,829	6,240,288
Size of total gross estate						
\$675,000 < \$1,000,000	35,343	4,395,472	22,843	1,396,170	20,002	1,080,983
\$1,000,000 < \$2,500,000	44,434	6,651,049	31,813	2,823,363	25,720	2,950,187
\$2,500,000 < \$5,000,000	9,553	1,895,198	7,500	1,309,015	5,490	1,233,072
\$5,000,000 < \$10,000,000	3,315	1,067,302	2,758	975,105	1,695	533,475
\$10,000,000 < \$20,000,000	1,178	558,638	983	656,631	596	235,058
\$20,000,000 or more	662	766,102	561	1,215,696	326	207,512
All taxable returns	43,415	9,251,770	31,191	5,028,741	21,600	1,820,879
Size of total gross estate						
\$675,000 < \$1,000,000	12,656	1,980,831	8,312	590,381	6,647	258,052
\$1,000,000 < \$2,500,000	22,502	4,346,647	16,224	1,566,077	11,118	788,914
\$2,500,000 < \$5,000,000	4,971	1,234,271	3,894	780,599	2,404	362,047
\$5,000,000 < \$10,000,000	2,053	726,301	1,714	655,392	895	210,767
\$10,000,000 < \$20,000,000	752	401,435	635	428,566	317	87,519
\$20,000,000 or more	480	562,285	411	1,007,725	219	113,581
All nontaxable returns	51,069	6,081,990	35,266	3,347,239	32,229	4,419,408
Size of total gross estate						
\$675,000 < \$1,000,000	22,686	2,414,641	14,531	805,789	13,356	822,931
\$1,000,000 < \$2,500,000	21,932	2,304,402	15,589	1,257,286	14,602	2,161,273
\$2,500,000 < \$5,000,000	4,582	660,926	3,605	528,416	3,087	871,025
\$5,000,000 < \$10,000,000	1,262	341,001	1,044	319,713	800	322,709
\$10,000,000 < \$20,000,000	425	157,203	348	228,065	278	147,539
\$20,000,000 or more	182	203,817	149	207,971	107	93,931

Item	Type of property - continued					
	Insurance, policy loans		Farm assets [2]		Limited partnerships	
	Number	Amount	Number	Amount	Number	Amount
	(31)	(32)	(33)	(34)	(35)	(36)
All returns	5,096	150,897	5,359	738,335	10,536	4,002,943
Size of total gross estate						
\$675,000 < \$1,000,000	1,250	21,427	1,989	119,997	2,171	78,642
\$1,000,000 < \$2,500,000	2,737	65,422	2,503	247,505	4,969	518,386
\$2,500,000 < \$5,000,000	701	44,251	578	224,362	1,826	486,487
\$5,000,000 < \$10,000,000	279	12,958	175	48,963	877	481,449
\$10,000,000 < \$20,000,000	91	4,406	63	59,633	378	464,142
\$20,000,000 or more	38	2,433	52	37,875	315	1,973,837
All taxable returns	1,428	53,310	2,204	276,072	4,966	2,332,240
Size of total gross estate						
\$675,000 < \$1,000,000	240	1,873	471	5,726	773	13,145
\$1,000,000 < \$2,500,000	739	15,409	1,235	81,232	2,369	219,895
\$2,500,000 < \$5,000,000	237	24,894	316	112,214	856	267,530
\$5,000,000 < \$10,000,000	133	6,437	111	31,883	524	328,727
\$10,000,000 < \$20,000,000	54	2,804	32	11,270	225	296,755
\$20,000,000 or more	24	1,893	38	33,747	219	1,206,188
All nontaxable returns	3,668	97,587	3,155	462,263	5,570	1,670,704
Size of total gross estate						
\$675,000 < \$1,000,000	1,010	19,554	1,518	114,271	1,398	65,497
\$1,000,000 < \$2,500,000	1,998	50,013	1,268	166,273	2,600	298,491
\$2,500,000 < \$5,000,000	464	19,357	262	112,148	970	218,956
\$5,000,000 < \$10,000,000	146	6,521	63	17,079	354	152,723
\$10,000,000 < \$20,000,000	36	1,602	30	48,364	153	167,388
\$20,000,000 or more	14	540	14	4,128	96	767,649

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Table 1.--Estate Tax Returns Filed in 2002: Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax and Tax Credits, by Size of Gross Estate - Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars.]

Item	Type of property - continued					
	Other noncorporate business assets		Mortgages and notes		Annuities	
	Number	Amount	Number	Amount	Number	Amount
	(37)	(38)	(39)	(40)	(41)	(42)
All returns	6,933	2,897,178	19,742	3,923,857	55,168	17,498,702
Size of total gross estate						
\$675,000 < \$1,000,000	1,252	125,076	5,748	380,415	19,858	3,340,282
\$1,000,000 < \$2,500,000	3,290	554,802	9,220	1,120,787	26,887	8,102,511
\$2,500,000 < \$5,000,000	1,286	404,086	2,772	725,815	5,842	3,448,768
\$5,000,000 < \$10,000,000	592	347,122	1,158	509,901	1,673	1,520,009
\$10,000,000 < \$20,000,000	290	341,101	490	423,773	580	602,709
\$20,000,000 or more	222	1,124,991	354	763,167	329	484,422
All taxable returns	2,554	1,537,752	8,719	2,135,196	21,093	6,546,006
Size of total gross estate						
\$675,000 < \$1,000,000	291	33,738	1,820	104,135	6,399	1,090,216
\$1,000,000 < \$2,500,000	1,124	172,681	4,273	473,795	10,874	2,945,366
\$2,500,000 < \$5,000,000	542	185,323	1,353	378,798	2,518	1,275,626
\$5,000,000 < \$10,000,000	289	188,700	718	336,258	793	659,442
\$10,000,000 < \$20,000,000	154	169,453	301	233,435	302	283,725
\$20,000,000 or more	153	787,858	254	608,776	206	291,631
All nontaxable returns	4,379	1,359,426	11,023	1,788,661	34,075	10,952,696
Size of total gross estate						
\$675,000 < \$1,000,000	962	91,338	3,929	276,280	13,458	2,250,066
\$1,000,000 < \$2,500,000	2,165	382,121	4,947	646,992	16,013	5,157,145
\$2,500,000 < \$5,000,000	744	218,763	1,419	347,017	3,324	2,173,142
\$5,000,000 < \$10,000,000	303	158,422	440	173,643	880	860,567
\$10,000,000 < \$20,000,000	136	171,648	189	190,338	277	318,984
\$20,000,000 or more	69	337,134	100	154,391	123	192,791

Item	Type of property - continued					
	Depletables/intangibles		Art		Other assets	
	Number	Amount	Number	Amount	Number	Amount
	(43)	(44)	(45)	(46)	(47)	(48)
All returns	4,814	659,533	3,158	803,254	83,889	3,807,746
Size of total gross estate						
\$675,000 < \$1,000,000	1,093	51,790	329	4,854	30,186	518,943
\$1,000,000 < \$2,500,000	2,416	175,254	1,310	56,470	39,949	1,131,585
\$2,500,000 < \$5,000,000	717	91,142	572	49,433	8,840	596,717
\$5,000,000 < \$10,000,000	351	113,611	447	91,244	3,155	483,843
\$10,000,000 < \$20,000,000	146	58,584	263	83,073	1,119	364,243
\$20,000,000 or more	91	169,152	237	518,180	640	712,415
All taxable returns	2,480	358,359	1,851	619,868	37,949	2,266,537
Size of total gross estate						
\$675,000 < \$1,000,000	280	7,227	*88	2,641	10,761	188,284
\$1,000,000 < \$2,500,000	1,337	109,817	776	28,646	19,552	495,945
\$2,500,000 < \$5,000,000	465	62,300	300	24,466	4,519	387,080
\$5,000,000 < \$10,000,000	228	83,131	296	32,891	1,929	360,574
\$10,000,000 < \$20,000,000	96	29,687	193	58,407	718	256,382
\$20,000,000 or more	74	66,198	197	472,815	469	578,272
All nontaxable returns	2,334	301,173	1,307	183,387	45,940	1,541,209
Size of total gross estate						
\$675,000 < \$1,000,000	812	44,563	241	2,213	19,424	330,659
\$1,000,000 < \$2,500,000	1,079	65,437	533	27,824	20,397	635,639
\$2,500,000 < \$5,000,000	252	28,842	272	24,967	4,320	209,637
\$5,000,000 < \$10,000,000	123	30,481	151	58,353	1,226	123,269
\$10,000,000 < \$20,000,000	50	28,897	69	24,666	401	107,861
\$20,000,000 or more	17	102,954	40	45,365	172	134,143

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Table 1.--Estate Tax Returns Filed in 2002: Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax and Tax Credits, by Size of Gross Estate - Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars.]

Item	Type of deductions					
	Funeral expenses		Executors commissions		Attorneys' fees	
	Number	Amount	Number	Amount	Number	Amount
	(49)	(50)	(51)	(52)	(53)	(54)
All returns	85,390	658,576	32,249	1,448,066	59,553	1,283,731
Size of total gross estate						
\$675,000 < \$1,000,000	31,359	209,344	10,840	199,765	22,656	266,497
\$1,000,000 < \$2,500,000	40,518	301,074	15,410	504,721	27,132	475,748
\$2,500,000 < \$5,000,000	8,725	77,079	3,563	233,424	6,191	212,231
\$5,000,000 < \$10,000,000	3,077	33,621	1,585	180,192	2,272	134,472
\$10,000,000 < \$20,000,000	1,096	14,171	538	125,195	816	79,392
\$20,000,000 or more	616	23,286	313	204,768	486	115,391
All taxable returns	42,478	318,757	25,080	1,258,283	37,625	959,259
Size of total gross estate						
\$675,000 < \$1,000,000	12,393	78,764	6,324	121,876	10,937	126,164
\$1,000,000 < \$2,500,000	22,118	160,164	13,382	450,454	19,331	375,957
\$2,500,000 < \$5,000,000	4,784	40,568	3,181	211,141	4,515	168,680
\$5,000,000 < \$10,000,000	2,002	20,705	1,428	167,308	1,809	116,691
\$10,000,000 < \$20,000,000	723	8,933	480	114,714	635	69,287
\$20,000,000 or more	457	9,623	285	192,790	399	102,481
All nontaxable returns	42,912	339,819	7,169	189,784	21,928	324,472
Size of total gross estate						
\$675,000 < \$1,000,000	18,965	130,581	4,515	77,889	11,719	140,334
\$1,000,000 < \$2,500,000	18,399	140,910	2,029	54,268	7,802	99,791
\$2,500,000 < \$5,000,000	3,941	36,511	382	22,283	1,676	43,551
\$5,000,000 < \$10,000,000	1,075	12,916	157	12,884	463	17,781
\$10,000,000 < \$20,000,000	373	5,238	58	10,482	181	10,105
\$20,000,000 or more	160	13,664	28	11,979	87	12,910

Item	Type of deductions - continued					
	Other expenses/losses		Debts and mortgages		Bequests to surviving spouse	
	Number	Amount	Number	Amount	Number	Amount
	(55)	(56)	(57)	(58)	(59)	(60)
All returns	44,320	255,774	69,310	7,463,714	42,856	68,170,085
Size of total gross estate						
\$675,000 < \$1,000,000	16,848	50,045	24,410	765,459	13,107	4,539,801
\$1,000,000 < \$2,500,000	20,417	101,840	32,810	2,443,983	21,590	18,979,459
\$2,500,000 < \$5,000,000	4,482	41,746	7,585	1,300,300	5,337	13,041,820
\$5,000,000 < \$10,000,000	1,697	27,535	2,870	880,300	1,795	9,256,704
\$10,000,000 < \$20,000,000	559	13,584	1,033	666,540	632	6,578,359
\$20,000,000 or more	318	21,023	602	1,407,133	396	15,773,941
All taxable returns	28,608	198,171	37,667	3,632,531	4,021	14,103,888
Size of total gross estate						
\$675,000 < \$1,000,000	8,231	25,826	10,501	167,938	382	50,066
\$1,000,000 < \$2,500,000	14,831	80,533	19,429	961,762	1,713	870,716
\$2,500,000 < \$5,000,000	3,447	34,888	4,632	672,715	908	1,386,600
\$5,000,000 < \$10,000,000	1,377	25,048	1,943	541,317	559	2,007,629
\$10,000,000 < \$20,000,000	453	11,886	709	326,027	234	1,826,715
\$20,000,000 or more	268	19,990	454	962,771	225	7,962,162
All nontaxable returns	15,713	57,602	31,643	3,831,182	38,835	54,066,198
Size of total gross estate						
\$675,000 < \$1,000,000	8,617	24,219	13,909	597,521	12,725	4,489,735
\$1,000,000 < \$2,500,000	5,586	21,307	13,381	1,482,221	19,877	18,108,743
\$2,500,000 < \$5,000,000	1,034	6,858	2,953	627,584	4,429	11,655,220
\$5,000,000 < \$10,000,000	320	2,487	927	338,983	1,236	7,249,075
\$10,000,000 < \$20,000,000	106	1,698	324	340,512	398	4,751,644
\$20,000,000 or more	49	1,033	149	444,362	171	7,811,779

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Table 1.--Estate Tax Returns Filed in 2002: Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax and Tax Credits, by Size of Gross Estate - Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars.]

Item	Type of deductions - continued				Taxable estate	
	Charitable deduction		Allowable deductions			
	Number	Amount	Number	Amount	Number	Amount
	(61)	(62)	(63)	(64)	(65)	(66)
All returns	16,105	17,828,921	98,215	98,507,068	92,897	112,916,933
Size of total gross estate						
\$675,000 < \$1,000,000	4,624	683,015	36,678	6,912,724	34,736	23,327,462
\$1,000,000 < \$2,500,000	7,688	3,131,444	46,356	26,434,559	43,623	42,218,904
\$2,500,000 < \$5,000,000	2,097	1,819,776	9,875	16,978,977	9,440	16,705,973
\$5,000,000 < \$10,000,000	970	1,749,224	3,438	12,430,344	3,312	11,187,023
\$10,000,000 < \$20,000,000	420	1,523,675	1,198	9,099,224	1,145	7,093,004
\$20,000,000 or more	307	8,921,787	670	26,651,239	640	12,384,568
All taxable returns	8,691	11,509,315	44,371	33,023,890	44,406	84,206,359
Size of total gross estate						
\$675,000 < \$1,000,000	1,355	34,765	12,999	684,419	13,026	10,580,979
\$1,000,000 < \$2,500,000	4,576	582,739	22,990	3,826,852	22,993	29,968,153
\$2,500,000 < \$5,000,000	1,405	702,587	5,044	3,431,525	5,049	14,001,547
\$5,000,000 < \$10,000,000	762	1,062,025	2,100	4,086,571	2,101	10,457,619
\$10,000,000 < \$20,000,000	330	908,359	755	3,353,592	755	6,897,285
\$20,000,000 or more	262	8,218,840	483	17,640,929	483	12,300,776
All nontaxable returns	7,414	6,319,606	53,843	65,483,178	48,490	28,710,574
Size of total gross estate						
\$675,000 < \$1,000,000	3,268	648,250	23,679	6,228,304	21,710	12,746,483
\$1,000,000 < \$2,500,000	3,112	2,548,705	23,366	22,607,707	20,630	12,250,751
\$2,500,000 <\$ 5,000,000	692	1,117,189	4,831	13,547,452	4,392	2,704,426
\$5,000,000 < \$10,000,000	208	687,198	1,338	8,343,773	1,211	729,404
\$10,000,000 < \$20,000,000	90	615,316	443	5,745,632	390	195,719
\$20,000,000 or more	45	702,947	187	9,010,310	158	83,791

Item	Adjusted taxable gifts		Adjusted taxable estate		Tentative estate tax	
	Number	Amount	Number	Amount	Number	Amount
	(67)	(68)	(69)	(70)	(71)	(72)
	(67)	(68)	(69)	(70)	(71)	(72)
All returns	12,456	6,208,553	93,190	119,125,486	93,115	48,162,650
Size of total gross estate						
\$675,000 < \$1,000,000	2,297	438,980	34,739	23,766,442	34,699	7,840,559
\$1,000,000 < \$2,500,000	5,034	1,322,825	43,778	43,541,729	43,746	15,499,360
\$2,500,000 < \$5,000,000	2,527	1,231,728	9,494	17,937,700	9,492	7,509,294
\$5,000,000 < \$10,000,000	1,434	1,005,275	3,354	12,192,298	3,354	5,776,396
\$10,000,000 < \$20,000,000	682	906,097	1,169	7,999,101	1,168	4,125,501
\$20,000,000 or more	483	1,303,648	657	13,688,216	657	7,411,539
All taxable returns	8,246	5,022,572	44,407	89,228,930	44,407	38,404,791
Size of total gross estate						
\$675,000 < \$1,000,000	1,515	318,110	13,026	10,899,089	13,026	3,678,210
\$1,000,000 < \$2,500,000	3,085	948,107	22,993	30,916,260	22,993	11,380,477
\$2,500,000 < \$5,000,000	1,701	1,009,880	5,049	15,011,428	5,049	6,556,574
\$5,000,000 < \$10,000,000	1,054	826,319	2,101	11,283,938	2,101	5,473,303
\$10,000,000 < \$20,000,000	504	724,917	755	7,622,202	755	3,982,837
\$20,000,000 or more	387	1,195,238	484	13,496,014	484	7,333,390
All nontaxable returns	4,210	1,185,981	48,783	29,896,556	48,708	9,757,859
Size of total gross estate						
\$675,000 < \$1,000,000	782	120,869	21,713	12,867,353	21,673	4,162,349
\$1,000,000 < \$2,500,000	1,949	374,718	20,785	12,625,469	20,753	4,118,883
\$2,500,000 <\$ 5,000,000	825	221,847	4,446	2,926,273	4,443	952,721
\$5,000,000 < \$10,000,000	380	178,956	1,253	908,360	1,253	303,093
\$10,000,000 < \$20,000,000	179	181,180	413	376,899	412	142,664
\$20,000,000 or more	96	108,410	173	192,202	173	78,149

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Table 1.--Estate Tax Returns Filed in 2002: Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax and Tax Credits, by Size of Gross Estate - Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars.]

Item	Gift tax		Total tax before credits		Allowable unified credit	
	Number	Amount	Number	Amount	Number	Amount
	(73)	(74)	(75)	(76)	(77)	(78)
All returns	2,583	1,383,579	93,013	46,842,395	98,359	22,525,229
Size of total gross estate						
\$675,000 < \$1,000,000	214	7,348	34,696	7,834,045	36,809	8,131,710
\$1,000,000 < \$2,500,000	601	160,284	43,656	15,401,000	46,361	10,886,380
\$2,500,000 < \$5,000,000	651	166,525	9,491	7,342,815	9,882	2,292,080
\$5,000,000 < \$10,000,000	495	195,625	3,350	5,580,772	3,439	789,305
\$10,000,000 < \$20,000,000	335	290,513	1,166	3,835,397	1,198	273,911
\$20,000,000 or more	286	563,284	655	6,848,366	671	151,843
All taxable returns	2,002	1,166,603	44,407	37,238,187	44,407	10,043,486
Size of total gross estate						
\$675,000 < \$1,000,000	*138	*3,661	13,026	3,674,549	13,026	2,877,117
\$1,000,000 < \$2,500,000	361	73,588	22,993	11,306,888	22,993	5,246,445
\$2,500,000 < \$5,000,000	558	159,264	5,049	6,397,309	5,049	1,159,630
\$5,000,000 < \$10,000,000	411	170,292	2,101	5,303,011	2,101	478,277
\$10,000,000 < \$20,000,000	281	232,283	755	3,750,554	755	172,801
\$20,000,000 or more	254	527,515	484	6,805,875	484	109,216
All nontaxable returns	580	216,976	48,605	9,604,207	53,952	12,481,743
Size of total gross estate						
\$675,000 < \$1,000,000	*76	3,687	21,670	4,159,496	23,783	5,254,593
\$1,000,000 < \$2,500,000	241	86,696	20,663	4,094,111	23,368	5,639,935
\$2,500,000 < \$5,000,000	93	7,261	4,442	945,506	4,833	1,132,449
\$5,000,000 < \$10,000,000	84	25,333	1,249	277,760	1,338	311,028
\$10,000,000 < \$20,000,000	54	58,230	410	84,843	443	101,110
\$20,000,000 or more	31	35,769	171	42,490	187	42,628

Item	State death tax credit		Other tax credits		Net estate tax	
	Number	Amount	Number	Amount	Number	Amount
	(79)	(80)	(81)	(82)	(83)	(84)
All returns	50,654	5,748,904	1,109	220,079	44,407	21,353,840
Size of total gross estate						
\$675,000 < \$1,000,000	17,993	354,659	177	2,215	13,026	500,207
\$1,000,000 < \$2,500,000	23,966	1,197,868	460	56,975	22,993	4,841,726
\$2,500,000 < \$5,000,000	5,321	837,823	285	76,429	5,049	4,336,528
\$5,000,000 < \$10,000,000	2,138	862,004	**185	**84,459	2,101	3,930,570
\$10,000,000 < \$20,000,000	756	755,769	**	**	755	2,802,020
\$20,000,000 or more	480	1,740,779	**	**	484	4,942,790
All taxable returns	43,503	5,656,721	936	184,137	44,407	21,353,840
Size of total gross estate						
\$675,000 < \$1,000,000	12,639	296,230	*106	*995	13,026	500,207
\$1,000,000 < \$2,500,000	22,627	1,179,342	386	39,374	22,993	4,841,726
\$2,500,000 < \$5,000,000	4,960	832,736	266	68,414	5,049	4,336,528
\$5,000,000 < \$10,000,000	2,067	853,738	**177	**75,354	2,101	3,930,570
\$10,000,000 < \$20,000,000	738	755,576	**	**	755	2,802,020
\$20,000,000 or more	472	1,739,098	**	**	484	4,942,790
All nontaxable returns	7,152	92,183	173	35,942	0	0
Size of total gross estate						
\$675,000 < \$1,000,000	5,354	58,429	*71	*1,220	0	0
\$1,000,000 < \$2,500,000	1,340	18,526	74	17,601	0	0
\$2,500,000 < \$5,000,000	361	5,087	*20	*8,014	0	0
\$5,000,000 < \$10,000,000	71	8,266	**8	**9,106	0	0
\$10,000,000 < \$20,000,000	18	194	**	**	0	0
\$20,000,000 or more	8	1,681	**	**	0	0

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Table 1.--Estate Tax Returns Filed in 2002: Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax and Tax Credits, by Size of Gross Estate - Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars.]

Item	Generation-skipping transfer tax		Community property		Total mutual funds	
	Number	Amount	Number	Amount	Number	Amount
	(85)	(86)	(87)	(88)	(89)	(90)
All returns	198	90,145	11,893	40,016,580	84,171	31,184,211
Size of total gross estate						
\$675,000 < \$1,000,000	0	0	4,027	5,760,740	29,884	5,662,745
\$1,000,000 < \$2,500,000	*20	304	5,834	14,226,085	40,356	12,638,446
\$2,500,000 < \$5,000,000	58	9,334	1,363	7,061,416	9,028	5,340,140
\$5,000,000 < \$10,000,000	45	14,223	435	4,673,757	3,170	2,851,151
\$10,000,000 < \$20,000,000	26	16,947	153	3,324,255	1,107	1,850,862
\$20,000,000 or more	49	49,337	82	4,970,327	625	2,840,867
All taxable returns	**	**	990	6,888,276	38,627	16,594,976
Size of total gross estate						
\$675,000 < \$1,000,000	**	**	*162	*211,406	10,733	2,303,094
\$1,000,000 < \$2,500,000	**	**	424	1,014,671	20,122	6,341,799
\$2,500,000 < \$5,000,000	**	**	203	881,095	4,665	2,730,526
\$5,000,000 < \$10,000,000	**	**	116	1,052,614	1,942	1,797,804
\$10,000,000 < \$20,000,000	**	**	39	739,680	707	1,218,161
\$20,000,000 or more	**	**	45	2,988,812	459	2,203,592
All nontaxable returns	**	**	10,903	33,128,304	45,544	14,589,235
Size of total gross estate						
\$675,000 < \$1,000,000	**	**	3,864	5,549,334	19,151	3,359,651
\$1,000,000 < \$2,500,000	**	**	5,410	13,211,414	20,234	6,296,647
\$2,500,000 < \$5,000,000	**	**	1,160	6,180,321	4,363	2,609,614
\$5,000,000 < \$10,000,000	**	**	318	3,621,143	1,228	1,053,347
\$10,000,000 < \$20,000,000	**	**	114	2,584,576	400	632,701
\$20,000,000 or more	**	**	36	1,981,516	167	637,275

Item	Total joint property		Total lifetime transfers		Qualified terminable interest property	
	Number	Amount	Number	Amount	Number	Amount
	(91)	(92)	(93)	(94)	(95)	(96)
All returns	49,228	12,973,367	36,861	63,421,225	16,993	28,562,250
Size of total gross estate						
\$675,000 < \$1,000,000	17,628	2,842,909	13,053	7,721,709	3,807	781,987
\$1,000,000 < \$2,500,000	23,718	5,218,747	16,645	17,145,060	8,560	5,047,442
\$2,500,000 < \$5,000,000	5,270	2,290,510	4,284	9,465,958	2,776	4,649,712
\$5,000,000 < \$10,000,000	1,691	1,312,640	1,755	7,802,198	1,136	4,547,312
\$10,000,000 < \$20,000,000	583	566,609	692	5,916,590	432	3,641,483
\$20,000,000 or more	338	741,951	432	15,369,709	283	9,894,315
All taxable returns	15,647	3,783,277	16,586	38,563,269	1,548	8,390,446
Size of total gross estate						
\$675,000 < \$1,000,000	4,688	733,367	4,468	2,773,019	*34	*2,999
\$1,000,000 < \$2,500,000	8,000	1,645,348	7,825	8,207,533	431	243,590
\$2,500,000 < \$5,000,000	1,733	521,825	2,360	5,404,313	446	588,323
\$5,000,000 < \$10,000,000	747	352,878	1,113	5,009,289	308	1,101,769
\$10,000,000 < \$20,000,000	276	179,386	483	3,916,424	164	1,109,506
\$20,000,000 or more	203	350,473	337	13,252,691	164	5,344,257
All nontaxable returns	33,581	9,190,089	20,275	24,857,955	15,445	20,171,805
Size of total gross estate						
\$675,000 < \$1,000,000	12,941	2,109,542	8,585	4,948,690	3,773	778,987
\$1,000,000 < \$2,500,000	15,718	3,573,399	8,820	8,937,527	8,129	4,803,852
\$2,500,000 < \$5,000,000	3,537	1,768,685	1,924	4,061,645	2,329	4,061,388
\$5,000,000 < \$10,000,000	944	959,762	642	2,792,909	827	3,445,543
\$10,000,000 < \$20,000,000	307	387,223	209	2,000,166	268	2,531,976
\$20,000,000 or more	135	391,478	95	2,117,019	118	4,550,058

*Estimates should be used with caution because of the small number of sample returns on which they were based.

**Data deleted or combined to prevent disclosure of individual taxpayer data.

[1] Gross estate is shown at the value used to determine estate tax liability. Gross estate could be reported

as of date of death or 6 months thereafter (i.e., alternate valuation method).

[2] The farm assets category does not include farmland. Farmland was included in the real estate category.

IRS, Statistics of Income, Unpublished Data, July 2004.